

Leonard Sine, Enrolled Agent
Accounting & Tax Services
P.O. Box 500923
Saipan, MP 96950
Tel: (670)235-1655/5531; Fax: (670) 234-6391
EMAIL: lsine@pticom.com

JUL 29 2008

JEANNE G. QUINATA
Clerk of Court

July 16, 2008

The Honorable Frances M. Tydingco-Gatewood
Chief Judge
District Court of Guam
4th Floor, U.S. Courthouse
520 West Soledad Avenue
Hagatna, Guam 96950

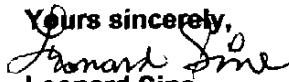
**Re: United States vs. Juan C. Tenorio and Charlene F. Tenorio,
 CR 07-00078, District Court of Guam**

Dear Judge Tydingco-Gatewood:

The first Active Army Reserve Unit on Guam was established approximately three decades ago, in the late 1960's. Mr. Juan C. Tenorio and I were both active Army Reservists. As events occurred, I was the Commanding Officer of the Unit and was a newcomer on the Island of Guam. I was seeking assistance from the Reserve members in order to carry out our Training Mission. Mr. Tenorio was a very helpful member of the unit as he offered his services and military knowledge of presenting training sessions as need be, even to the extent of training sessions when other Reservists were absent. He was an invaluable "right-hand man" to say the least. We had a great relationship and managed to fulfill our training mission. A true comrade!

As time passed, Mr. Tenorio transferred to an Engineer Unit and completed his career successfully as he achieved the rank of a U.S. Colonel.

For the past years, he established himself as a Consulting Engineer on Guam and eventually expanded his services to Saipan where my accounting services are contracted to handle his financial records and tax filings for the Saipan Branch. His skill and personality in dealing with people is certainly one of his high points.

Yours sincerely,

Leonard Sine
Colonel, AUS(Ret.)